



Notice to Recipients of Form 1099-G

In January, 2006, the Nebraska Department of Revenue mailed you a Form 1099-G as required by Federal law because you itemized deductions on your 2004 Federal income tax return and received a refund of Nebraska income tax in 2005. Our records show that you deducted Nebraska sales tax rather than Nebraska income tax as part of your federal itemized deductions on your 2004 return.

Please be aware that under Federal law, some or all of the amount shown on the Form 1099-G you received from us may not be subject to tax on your 2005 Federal income tax return. Please carefully review the 2005 Federal income tax instructions for Form 1040, line 10 to help you make this determination.

If you have questions, please contact your regional office listed on the reverse side, or call **1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.**

FOR NEBRASKA TAX ASSISTANCE

For All Tax Programs Except Motor Fuels

Contact your regional office or call 1-800-742-7474 (toll free in NE and IA)
or 1-402-471-5729

Nebraska Department of Revenue Web site address: www.revenue.ne.gov

A copy of the Taxpayer Bill of Rights is available by calling any of our regional offices or visiting our Web site.

SCOTTSBLUFF

Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69363-1500
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101-4200
Telephone (308) 535-8250

GRAND ISLAND

TierOne Bank Building, Suite 460
1811 West Second Street
Grand Island, Nebraska 68803-5469
Telephone (308) 385-6067

NORFOLK

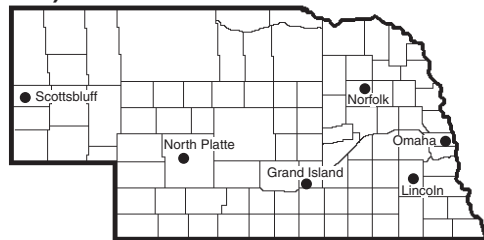
304 North 5th Street, Suite "D"
Norfolk, Nebraska 68701-4091
Telephone (402) 370-3333

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871
Telephone (402) 595-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone (402) 471-5729



For Motor Fuels tax programs only call toll free 1-800-554-3835 (Lincoln residents call 471-5730).

Hearing-impaired individuals may call the Text Telephone (TT) at 1-800-382-9309. TDD (Telecommunications Device for the Deaf) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.